

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input checked="" type="checkbox"/> Twp <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Unit Name Paris Township	County Huron
Fiscal Year End 3-31-06	Opinion Date May 1, 2006	Date Audit Report Submitted to State 07/17/06	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

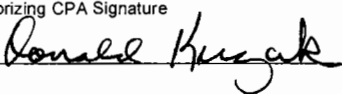
We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

YES ☒ NO ☐ Check each applicable box below. (See instructions for further detail.)

1. ☒ ☐ All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. ☒ ☐ There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. ☒ ☐ The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. ☒ ☐ The local unit has adopted a budget for all required funds.
5. ☒ ☐ A public hearing on the budget was held in accordance with State statute.
6. ☒ ☐ The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. ☒ ☐ The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. ☒ ☐ The local unit only holds deposits/investments that comply with statutory requirements.
9. ☒ ☐ The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. ☒ ☐ There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. ☒ ☐ The local unit is free of repeated comments from previous years.
12. ☐ ☒ The audit opinion is UNQUALIFIED.
13. ☐ ☒ The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. ☒ ☐ The board or council approves all invoices prior to payment as required by charter or statute.
15. ☒ ☐ To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)	
Financial Statements	<input checked="" type="checkbox"/>		
The letter of Comments and Recommendations	<input type="checkbox"/>	No comments	
Other (Describe)	<input type="checkbox"/>		
Certified Public Accountant (Firm Name) Hyzer, Hill, Kuzak & Co., P. C.		Telephone Number 989-269-9541	
Street Address 1242 Sand Beach Road		City Bad Axe	State MI
		Zip 48413	
Authorizing CPA Signature 		Printed Name Donald P. Kuzak	License Number 1101007059

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN

GENERAL PURPOSE FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

YEAR ENDED MARCH 31, 2006

with

REPORT OF INDEPENDENT AUDITORS

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HYZER, HILL, KUZAK & CO., P.C.

Certified Public Accountants

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Bad Axe, MI 48413-0326

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Bruce Hill
Donald Kuzak
Michael Doerr

INDEPENDENT AUDITOR'S REPORT

Members of the Township Board
Township of Paris
Huron County, Michigan

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Township of Paris as of and for the year ended March 31, 2006, which collectively comprise the Township's basic financial statements required by accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Township of Paris' management. Our responsibility is to express opinions on these financial statements based on our audit.

We have conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Management has not presented government-wide financial statements to display the financial position and changes in the financial position of its governmental activities. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements for the Township of Paris' governmental activities are not reasonably determinable.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township of Paris as of March 31, 2006, or changes in its financial position for the year then ended.

The accompanying financial statements also do not include a Management's Discussion and Analysis, which would present an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Hyman, Hill, Hughes & Co., P.C.

May 1, 2006

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
BALANCE SHEET - GOVERNMENTAL FUND
MARCH 31, 2006

<u>ASSETS</u>	<u>General Fund</u>
Cash	\$ 88,934
Certificates of deposit	236,230
Receivables:	
Delinquent taxes	6,145
Due from other governments	11,832
Due from other funds	<u>559</u>
Total assets	<u>\$343,700</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ 329
Fund balance:	
Reserved for roads	69,302
Unreserved	<u>274,069</u>
Total fund balance	<u>343,371</u>
Total liabilities and fund balance	<u>\$343,700</u>

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
STATEMENT OF REVENUES, EXPENDITUES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
YEAR ENDED MARCH 31, 2006

General Fund

Revenues:	
Taxes	\$ 102,533
Licenses and permits	210
State grants	38,951
Charges for services	6,568
Interest	7,118
Other revenues	<u>3,611</u>
Total revenues	158,991
Expenditures:	
General government	39,541
Public safety	31,140
Public works	65,043
Health and welfare	<u>3,342</u>
Total expenditures	<u>139,066</u>
Excess of revenues over expenditures	19,925
Fund balance, beginning of year	<u>323,446</u>
Fund balance, end of year	<u>\$ 343,371</u>

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
STATEMENT OF FIDUCIARY NET ASSETS
MARCH 31, 2006

	Tax Collection Fund
<u>ASSETS</u>	
Cash and cash equivalents	<u>\$ 559</u>
<u>LIABILITIES</u>	
Due to other funds	<u>\$ 559</u>

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Township of Paris, Huron County, Michigan have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies.

A. Description of Township Operations and Fund Types

The Township of Paris operates under an elected Township Board (five members) and provides services to its residents in many areas, including road maintenance and fire protection.

The Township's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in Note 2. All activities over which the Township exercises oversight responsibility have been included in the reporting entity. Oversight responsibility is determined by factors such as financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters of the entity.

B. Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are two categories of funds: governmental and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the Township are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Township's major governmental fund:

General Fund - This fund is used to account for all financial transactions except those required to be accounted for in another fund. This fund includes the general operating expenditures of the Township. Revenues are derived primarily from property taxes, state and federal distributions, and other intergovernmental revenues.

Fiduciary Fund

Fiduciary fund reporting focuses on net assets and changes in net assets. This fund is used to account for assets held in trust or as an agent for others, and consists of the Current Tax Collection Fund.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

C. Basis of Presentation

The Township's basic financial statements consist of fund financial statements which provide a detailed level of financial information.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at a detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column.

Governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenue, expenditures and changes in fund balances reflects the sources (i.e., revenues and other financial sources) and uses (i.e., expenditures and other financial uses) of current financial resources.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Nonexchange Transactions

On the modified accrual basis, revenue is recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Township, available means expected to be received within 60 days after year-end.

Nonexchange transactions, in which the Township receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements including timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Township must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Township on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: charges for services, licenses and permits, and interest.

Expenditures

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

F. Cash and Cash Equivalents

For presentation on the financial statements, investments in cash management pools and investments with an original maturity of three months or less at the time they are purchased by the Township are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

G. Budgets and Budgetary Accounting

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

The Township Clerk prepares and submits the annual budget to the Township Board in March of each year. The Board holds a budget hearing at which time the budget is adopted by resolution. The Board adopts the budget to the line item level and amends the budget late in the fiscal year. The budget is prepared using the cash basis method of accounting whereby revenues are recorded when received and expenditures are recorded when paid.

The approved budget of the Township for the budgetary fund was adopted to the line item level.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

II. CHANGE IN ACCOUNTING PRINCIPLES

For 2005, the Township has implemented, with exceptions as noted below, the following:

Governmental Accounting Standards Board (GASB) Statement Number 33 "Accounting and Financial Reporting for Non-Exchange Transactions," as amended by Statement Number 36 "Recipient Reporting for Certain Share Non-Exchange Revenue," which establishes standards for recording non-exchange transactions on the modified accrual and accrual basis of accounting

GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments"

GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments; Omnibus"

GASB No. 38, "Certain Financial Statement Note Disclosures"

GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements"

GASB Statement No. 34 creates new basic financial statements for reporting on the Township's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type. The government-wide financial statements split the programs between governmental activities and business-type activities.

The Township did not adopt GASB 34 and GASB 37 in its entirety, as permitted by the Local Audit and Finance Division of the Treasury Department of the State of Michigan (State of Michigan), because the Township believes that the cost of implementing the statements may exceed the benefit of the additional information. The Township also believes that the omissions of the Management Discussion and Analysis, government-wide financial statements and certain permitted note disclosures were not material to the statements as a whole due to the disclosure of the fixed assets and debts in separate notes in this report. These amounts are not included as account groups in the fund statement, as in the past, per the requirements of GASB 34.

GASB No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

III. DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or federal agency obligations repurchase agreements; bankers' acceptance of United States banks; commercial paper and rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Paris Township Board has designated three banks for the deposit of Township funds. The investment policy adopted by the Board in accordance with Public Act 20 of 1943, as amended, has authorized investment in the instruments described in the preceding paragraph. The Township's deposits and investment policy are in accordance with statutory authority.

At year end, the Township's deposits were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Bank Deposits (Checking, savings accounts and certificates of deposit)	<u>\$ 325,164</u>	<u>\$ 559</u>	<u>\$ 325,723</u>

The bank balance of the primary government's deposits is \$332,563, of which \$241,621 is covered by federal depository insurance.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Michigan law and the Township's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

IV. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

The amounts of interfund receivables and payables as of March 31, 2006 were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Governmental Funds:		
General Fund	\$ 559	\$ -
Fuduciary Funds	<u>-</u>	<u>559</u>
Total	<u>\$ 559</u>	<u>\$ 559</u>

V. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

P. A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures have been shown on an activity basis. The approved budgets of the Township for these budgetary funds were adopted to the activity level.

During the year ended March 31, 2006, the Township incurred expenditures in the General Fund which were in excess of the amounts appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund:			
Drain at large	<u>\$ 14,000</u>	<u>\$ 16,230</u>	<u>\$ 2,230</u>

VI. PROPERTY TAXES

Property taxes include amounts levied against all real property and tangible personal property located in the Township. Properties are assessed as of December 31 and the related property taxes become a lien on December 1 of the following year. These taxes are due on February 14 with the final collection date of February 28 before they are added to the County tax rolls. For the current year, the taxable value for properties located within the Township was \$23,189,107. The tax rates were 1.0988 mills for operations and 2.9892 mills for roads.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

VII. CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

A summary of capital assets at March 31, 2006, is as follows:

	<u>Balance</u> <u>March 31, 2005</u>	<u>Additions</u>	<u>(Retirements)</u>	<u>Balance</u> <u>March 31, 2006</u>
Building and land	\$5,000	\$ -	\$ -	\$ 5,000
Furniture and fixtures	<u>3,710</u>	<u>4,600</u>	<u>(812)</u>	<u>7,498</u>
	<u>\$8,710</u>	<u>\$ 4,600</u>	<u>\$ (812)</u>	<u>\$12,498</u>

Long-term Debt

The Township is indebted to the Huron County Drain Commission for drainage system improvements which are financed over a number of years. These obligations are summarized as follows:

	<u>Annual</u> <u>Principal</u> <u>Payment</u>	<u>Term</u>	<u>Total</u> <u>Due</u>
Allen Drain	\$ 5,433	2006-2011	\$32,600
Boltzer Drain	1,035	2006-2011	6,213
Cook Drain	4,200	2006-2017	46,200
Grifka Drain	750	2006-2008	2,251
Willow Creek Drain	148	2006-2020	<u>2,074</u>
			<u>\$89,338</u>

The above obligations are due annually plus interest at rates ranging from 3.87% to 6.00%.

The Township opted to disclose this information which was previously recorded in account groups. Total activity for the year ended March 31, 2006 is as follows:

Drain obligations payable, March 31, 2005	\$48,282
New obligations	52,622
Payments	<u>(11,566)</u>
Drain obligations payable, March 31, 2006	<u>\$89,338</u>
Amounts due in one year	<u>\$11,566</u>

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

These obligations mature over the followings periods as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 11,566	\$ 5,228	\$ 16,794
2008	11,569	4,555	16,124
2009	11,567	3,883	15,450
2010	10,818	3,209	14,027
2011	10,816	2,574	13,390
2012 to 2016	28,210	5,613	33,823
2017 to 2020	<u>4,792</u>	<u>309</u>	<u>5,101</u>
	<u>\$89,338</u>	<u>\$25,371</u>	<u>\$114,709</u>

VIII. COMMITMENTS

The Township is replacing its Township Hall. The project is expected to begin in the spring of 2006 with completion expected later in the year. Construction costs will be funded from available cash reserves and the total cost is estimated at \$110,000. As of March 31, 2006, the Township incurred no costs related to the project.

IX. RESERVED FUND BALANCE

Included in the General Fund are revenues of \$69,302, representing a voted property tax levy restricted by use for road expenditures. There were no expenditures recorded against this millage during the fiscal year ended March 31, 2006. As of March 31, 2006, the cumulative unexpended balance restricted by use for future road expenditures is \$69,302.

X. PENSION PLAN

The Township contributes to a defined contribution pension plan which is administered by Municipal Employees Retirement Systems, Inc. The plan was established for the benefit of the Township's employees who have reached the age of eighteen years. The plan provides for immediate vesting. A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participant's account. Contributions are to purchase annuities for the benefit of retired employees.

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2006
(CONTINUED)

The Township contributes an amount to the plan based on annual compensation. During the fiscal year ended March 31, 2006, the Township incurred pension costs of \$2,710. Total wages paid during the year ended March 31, 2006 amounted to \$22,045, which includes \$20,500 paid to employees who were covered under the plan. All required contributions were made.

Additional information regarding the pension plan may be obtained by contacting Municipal Employees Retirement Systems, Inc., 1134 Municipal Way, Lansing, MI 48917. Telephone: 800-767-6377.

XI. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Township continues to carry commercial insurance for risks of loss. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2006

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Tax levy	\$ 95,000	\$ 95,000	\$ 94,783	\$ 1,817	\$ 96,600	\$ 1,600
Administration fees	-	-	7,750	(7,750)	-	-
Delinquent	4,000	4,000	-	3,741	3,741	(259)
Total taxes	99,000	99,000	102,533	(2,192)	100,341	1,341
Licenses and permits:						
Building permits	200	200	210	-	210	10
State Revenues:						
Revenue sharing	42,000	42,000	38,951	(374)	38,577	(3,423)
Charges for Services:						
Fire runs	2,000	2,000	6,568	-	6,568	4,568
Interest	100	100	7,118	-	7,118	7,018
Other revenues:						
Miscellaneous	1,000	1,000	3,226	-	3,226	2,226
Liquor license	400	400	385	-	385	(15)
Total other revenues	1,400	1,400	3,611	-	3,611	2,211
Total revenues	<u>\$ 144,700</u>	<u>\$ 144,700</u>	<u>\$ 158,991</u>	<u>\$ (2,566)</u>	<u>\$ 156,425</u>	<u>\$ 11,725</u>

TOWNSHIP OF PARIS
HURON COUNTY, MICHIGAN
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2006

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
Expenditures:						
General government:						
Printing and publishing	\$ 400	\$ 474	\$ 474	\$ -	\$ 474	\$ -
Supervisor's salary	3,625	3,625	3,625	-	3,625	-
Treasurer's salary	4,625	4,625	4,625	-	4,625	-
Clerk's salary	4,825	4,825	4,825	-	4,825	-
Supplies	1,995	1,995	1,584	-	1,584	411
Dues	400	437	437	-	437	-
Travel	100	100	-	-	-	100
Education and training	1,000	1,000	678	-	678	322
Township hall maintenance	800	800	604	-	604	196
Insurance	6,000	6,000	5,921	-	5,921	79
Payroll taxes	750	750	314	-	314	436
Trustees' salaries	1,370	1,370	1,370	-	1,370	-
Deputy treasurer's salary	200	200	175	-	175	25
Deputy clerk's salary	1,275	1,275	1,275	-	1,275	-
Board of review salary	700	700	681	-	681	19
Legal and professional	2,000	4,026	4,026	-	4,026	-
Election	1,200	1,200	-	-	-	1,200
Pension	2,500	2,710	2,710	-	2,710	-
Assessor salary	3,525	3,525	3,525	-	3,525	-
Summer tax expense	3,000	3,000	2,692	-	2,692	308
Total general government	40,290	42,637	39,541	-	39,541	3,096
Public safety:						
Fire protection	7,200	12,250	12,250	-	12,250	-
Street lighting	2,600	2,660	2,660	-	2,660	-
Drain at large	14,000	14,000	16,230	-	16,230	(2,230)
Total public safety	23,800	28,910	31,140	-	31,140	(2,230)
Public works:						
Road repairs	92,000	106,434	64,241	42,193	106,434	-
Liquor inspector	360	360	360	-	360	-
Zoning board	950	950	442	-	442	508
Total public works	93,310	107,744	65,043	42,193	107,236	508
Health and welfare:						
Ambulance	4,000	4,000	3,342	-	3,342	658
Total expenditures	\$ 161,400	\$ 183,291	\$ 139,066	\$ 42,193	\$ 181,259	\$ 2,032